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UNITED NATIONS POPULATION FUND

ESTIMATES FOR THE BIENNIAL SUPPORT BUDGET FOR 2006-2007

Report of the Advisory Committee on Administrative and Budgetary Questions*

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Executive Director of the United Nations Population Fund on the estimates for the biennial support budget for 2006-2007 (DP/FPA/2005/13). During its consideration of the report, the Advisory Committee met with the Executive Director and other representatives, who provided additional information and clarification.

2. The Committee welcomes the improvements to streamline the presentation through the use of charts and graphs, as well as the provision of annex III, requested by the Committee (paragraph 4, DP/FPA/2003/12), which includes action taken to implement the recommendations of the Advisory Committee, as approved by the UNDP/UNFPA Executive Board. **The Committee encourages continuation of this practice in future submissions.**

3. Further, the Committee notes that UNFPA is committed to implementing results-based budgeting and that it is cooperating closely with UNDP and UNICEF in developing a common approach for the transition. The Committee was informed that UNFPA is taking steps to ensure that by 2008, its multi-year funding framework (MYFF) document, containing programmatic requirements, and the biennial support budget are better integrated. UNFPA, in close collaboration with UNDP, in the context of the harmonized approach to budget presentation, will

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present a results-based biennial support budget for 2008-2009, linked to the third MYFF, 2008-2011. **The Committee recommends that the process of harmonization towards implementing results-based budgeting for the next biennium be given high priority and trusts that UNFPA, UNDP and UNICEF will take into account lessons learned by other United Nations entities that have already implemented these techniques. Besides, the existing knowledge and experience of the Department of Management and the Department of Peacekeeping Operations could be beneficial while drawing up a comprehensive framework for results-based budgeting.**

4. The Committee notes from table 1 that the projected regular resource income has grown from $586.6 million in the 2004-2005 biennium to $747.0 for the 2006-2007 biennium. In the case of other resources, projected income has decreased from $163.9 million in 2004-2005 to $163.0 million for 2006-2007. Total resources, therefore, have grown from $750.6 million in the 2004-2005 biennium to $910.0 million in the 2006-2007 biennium (a 21.2 per cent increase).

5. The Committee recognized UNFPA efforts to increase total available resources in the context of the last budget submission (2004-2005) and further welcomes the results shown in the current projections for 2006-2007. In addition, the Committee notes that UNFPA can now count on over 100 donors and that in 2004 it succeeded in widening its donor base to an all-time high of 166 countries. The number of multi-year pledges has increased from 20 to 49, the increase being in the programme countries, increasing national ownership of UNFPA work. **The Committee encourages UNFPA to continue to intensify its fund-raising activities not only to maintain the level of resources but also to attain further positive results.**

6. An analysis of table 1 reveals that the estimated expenditure on programmes ($400.6 million) constitutes 68.6 per cent of total regular resources in 2004-2005, as compared to estimated expenditure for 2006-2007 ($528.1 million), which constitutes 70.8 per cent of total regular resources, the balance being spent on management, administration, programme support, ERP (Atlas) and security costs. **It is the opinion of the Committee that there is greater potential of channelling funds more to programmes by reducing expenditure on programme support and management and administration, so as to ensure enhanced emphasis on programmes, which benefit greatly the recipients.**

7. The UNFPA resource framework for 2006-2007 is consistent with the 2004-2007 MYFF, covering the second part of the MYFF and providing support to the strategic priorities of the UNFPA programme, which is aligned to the Millennium Development Goals and poverty reduction. In addition, the support budget proposed for 2006-2007 incorporates additional priority areas identified for investments, taking into account the recommendations of the UNFPA Global Meeting held from 28 November to 3 December 2004, at Princeton, New Jersey, in order to improve organizational performance and equip UNFPA to address the challenges of an evolving environment. Those areas, which are summarized in paragraph 9 of the budget document, include:

- Increased influence in national policy dialogue to ensure that population, gender and reproductive health are central to national processes in programme countries;
- Stronger field focus;
- Stronger partnerships to advance the Programme of Action of the International Conference on Population and Development (ICPD), and more effective image building and marketing of the UNFPA mandate;
- Enhanced strategic planning;
- Improved accountability and performance;
- Support to ongoing United Nations reform processes

8. The biennial support budget for 2006-2007 amounts to $209.0 million gross ($196.4 million net), reflecting a gross increase of 23.2 per cent (27 per cent net), as compared to the support budget for 2004-2005 of $169.6 million gross ($155.0 million net). Estimated income and adjustments to the support budget for 2006-2007 amount to $12.6 million, as compared to $14.6 million estimated income for 2004-2005. As indicated in paragraph 15, the support budget estimates represent 28.0 per cent in gross terms (26.3 per cent in net terms) of the 2006-2007 estimated regular resources income of $747.0 million. **As indicated in paragraph 6 above, all efforts need to be undertaken to reduce support costs in favour of programme activities.**

9. The main areas of increase and decrease are shown in table 3 of the support budget document and explained in paragraphs 21-33 (DP/FPA/2005/13). The slight decrease in projected income is due to the new UNFPA cost recovery, approved by the Executive Board in January 2005. Most of the cost increase relates to the weakening of the United States dollar, contributing to increasing costs for purchasing goods and services overseas and affecting the payroll of existing posts, as well mandatory requirements for security (see paragraph 18 below).

10. The Committee notes that a large part of the volume increase ($10.4 million) relates to the new posts proposed at headquarters and in the field. As indicated in table 4 of document DP/FPA/2005/13, the total number of proposed posts for 2006-2007 is 1,031 (234 International Professional, 263 National Professional and 534 General Service and other categories of staff), reflecting an increase of 59 posts (20 International Professional, 38 National Professional and 1 General Service and other categories of staff), as compared with the 972 approved posts for 2004-2005. The Committee notes that 77.2 per cent of the total number of posts proposed for 2006-2007 are located at country offices and 22.8 per cent are located at headquarters.

11. Of the 59 new posts proposed, 48 are in the field (10 International Professional and 38 National Professional posts), while 11 are at headquarters (10 International Professional and 1 General Service). Of the total number in the field, a net total of 33 is proposed to strengthen field presence in Africa, 6 in Asia and the Pacific, 5 in the Arab States and Europe, and 4 in Latin America and the Caribbean, as detailed in the table below paragraph 45. The proposal is in line with the strategic priority to enhance national policy in programme countries indicated in paragraph 7 above.

12. The net total of 11 posts (10 International Professional and one General Service) proposed for headquarters is listed in the table following paragraph 42. The net total is the result of 13 new posts proposed and the abolition of 2 posts at the General Service and other level. The Strategic Planning Office is proposed to be strengthened with the addition of four posts, two new posts (1 P-3 and 1 P-5) and two posts redeployed from IERD (see paragraph 35, DP/FPA/2005/13), thus addressing one key area identified in paragraph 7 above; three new posts (3 P-4 posts) are proposed to increase UNFPA visibility, generate stronger partnerships and improve fund-raising capacity, addressing another key area (see paragraphs 36-37); to improve accountability and performance, three additional professional posts are proposed in the Division for Management Services to (1 P-4, 2 P-3) (see paragraph 38), one post in the Division for Oversight Services (1 P-5) (see paragraph 40), and two support posts (G-6) to deal with asset management and to assist the Security Adviser (see paragraph 39). Two new posts (1 P-2 and one General Service) are proposed to strengthen the Office of the Executive Director (see paragraph 41).

13. In the past, the Committee has recommended an increase in entry-level posts in the professional category at UNFPA; it therefore notes with satisfaction that, of the 10 new Professional posts proposed at headquarters, four are at the P-3 level and below. **The Committee encourages further efforts in this regard.**

14. A total of 24 reclassifications are proposed for headquarters, which are shown in a consolidated table in annex IV to the budget document (23 upward and one downward reclassification). Paragraph 42 of the budget document further indicates that UNFPA has endeavoured to "ensure that all of the proposed reclassifications arise from the change in the nature of the functions to be undertaken" (DP/FPA/2005/13). The Committee recalls, however, that 17 posts (10 Professional and 7 General Service) were proposed for reclassification at headquarters in the context of the 2004-2005 support budget. From information provided, upon enquiry, the Committee was able to ascertain that 14 of these posts (8 Professional and 6 General Service) were filled by promotion, although UNFPA has indicated that established process was followed (see annex I below).

15. **The Committee has addressed the issue of reclassifications in the past, pointing out the need for better justification of the reasons for so many reclassifications by UNFPA and indicating that career prospects and promotion of staff are human resource management issues that cannot normally be handled through reclassification of posts. The Committee reiterates the comments made in paragraphs 12-14 of its report on the support budget for 2004-2005, as well as the request of the Executive Board to the Executive Director to exercise "highest possible prudence and transparency while implementing the reclassification of posts" (DP/FPA/2003/12). The Executive Board may, therefore, take into consideration the comments of the Committee while taking a decision on reclassifications proposed in the support budget proposal for 2006-2007.**

16. It is seen from paragraph 7 above that the issue of regionalization is one of the strategic priorities for 2006-2007 and that, as further indicated in paragraph 9 (f) of the budget document, a study is currently under way to explore options to further strengthen UNFPA country programmes, which may have an impact on its current set-up, hence its organizational structure as well as the budget proposals. Information on this matter, provided to the Committee upon enquiry, is attached as annex II to this report. The Committee notes that various options will be considered, with a time horizon of two to three years for full implementation, and that if the outcome of the process has a financial impact on core resources in 2007, UNFPA intends to present a revised budget to the Executive Board, through the ACABQ, in September 2006. **In view of the above, the Committee is not in a position at this time to make recommendations on the staffing changes proposed. These should be considered in the context of the results, options and proposals that will be presented in connection with the regionalization study.**

17. The Committee notes that on 1 January 2004, wave I of the Enterprise Resource Planning system (Atlas) was launched; additional functionalities are targeted for completion in 2007, as indicated in paragraph 55 of the budget document. A provision of $8.9 million is therefore included for 2006-2007. This figure, combined with the revised amount of $13.8 million indicated for 2002-2005, will bring total investments related to Atlas to $22.7 million. **The Committee encourages expeditious implementation of information technology projects at all duty stations and trusts that administrative efficiencies and associated savings in post and non-post resources will be quantified and incorporated in the context of the next biennial support budget.**

18. The Committee recalls that the Executive Board, in September 2004, approved a security reserve totalling $6.8 million in order to address additional security requirements of the organization (decision 2004/27). As indicated in paragraph 18, UNFPA is proposing an additional amount of $4.7 million to replenish the security reserve for its share of the costs related to General Assembly resolution 59/276, including $3.9 million related to its share of the mandated security costs and $1.5 million for the new global access control system at headquarters. In coordination with UNDP, the provision for security is treated as a distinct item, not included in the biennial support budget at this stage.

Annex I

Status of post reclassifications and new posts approved in the context of the 2004-2005 biennial support budget

Post Reclassifications: Headquarters Professional Posts

Division	Post Title	Old Level	Reclassified Level	Post Encumbered when reclassified?	Incumbent Promoted?	Filled through external recruitment?
DMS	Chief, MIS Branch	P-5	D-1	Yes	Yes	-
	Chief, Finance Branch	P-5	D-1	Yes	No	-
	Chief, Budget Section	P-4	P-5	Yes	Yes	-
	Chief, Accounts Section	P-4	P-5	Yes	Yes	Incumbent seconded to another agency in 2005. Post currently vacant.
IERD	Chief, Knowledge Sharing Branch	P-5	D-1	Yes	Yes	-
DHR	Director	D-1	D-2	Yes	No	Post filled through external recruitment.
	Deputy Director	P-5	D-1	Yes	Yes	
	Chief, Recruitment and Staffing Branch	P-4	P-5	Yes	Yes	
	Chief, Planning and Policy Branch	P-4	P-5	Yes	Yes	
DOS	Director	D-1	D-2	Yes	Yes	

Post Reclassifications: Headquarters General Service Posts

Division	Post Title	Old Level	Reclassified Level	Post Encumbered when reclassified?	Incumbent Promoted?	Filled through external recruitment?
DMS	Procurement Assistant	G-4	G-6	Yes	Yes (but only one level up)	Incumbent retired. Post currently vacant.
	Procurement Assistant	G-4	G-5	Yes	Yes	-
	Secretary	G-4	G-5	Yes	Yes	-
	Registry Assistant	G-6	G-5	Yes	No	Post filled through internal reassignment.
DOS	Assistant to the Director	G-5	G-6	No	No	
OED	Secretary	G-5	G-6	Yes	Yes	
OED	Secretary	G-4	G-5	Yes	Yes	

Status of New Posts (Professional)

Division	Post Title	Post Level	Post filled by:
DHR	Learning Specialist	P-4	External recruitment at P-4 level
	Learning and Career Management Specialist	P-4	External recruitment at P-3 level
DOS	Evaluation Adviser	P-5	External recruitment at P-5 level
	Audit Specialist	P-4	External recruitment at P-4 level
DMS	Security Specialist	P-4	External recruitment at P-4 level

Additional note

International professional posts and the headquarters general service posts were reclassified on the basis of a change in the profiles of the posts. In the case of the former Office of Human Resources and the former Office for Oversight and Evaluation, both offices were upgraded to divisions. Therefore, the directors of both the new Division for Human Resources and the Division for Oversight Services were reclassified from D-1 to D-2. While some posts in the Division for Human Resources were reclassified upward, the staffing of the Division was also reduced by two posts, due to the outsourcing of human resources administration functions to UNDP and to UNOPS.

Most of the incumbents of the reclassified posts were promoted. However, the promotions were not automatic, but followed an established process:

1. Staff performance appraisals were reviewed by Management Review Groups, which made decisions on which staff to recommend for promotion.
2. Those promotion recommendations were subsequently submitted to the Appointment and Promotion Board (in the case of international professionals) or to the Appointment and Promotion Panel (in the case of headquarters general service staff).
3. Those bodies reviewed the cases and then made recommendations to the Executive Director for her final approval.

Annex II

Information note on the UNFPA regionalization exercise

UNFPA is examining how a realignment of its geographical presence might better meet national priorities and the aspirations and rights of poor women, men and young people. This effort is in line with the recommendations emanating from 2004 Economic and Social Council discussions on the Triennial Comprehensive Policy Review.

The possible advantages of a regional structure are the following:

1. Strengthen regional and country-level capacity: Country-led development requires a strong field presence in order to allow the organization to increase its support to national efforts in a more effective way, by engaging more with beneficiaries and with national partners.

2. Meet present and future requirements of United Nations reform: UNFPA must work more closely with other United Nations agencies in the development community to ensure that reproductive health, gender and population are part of poverty reduction strategies and United Nations Development Assistance Frameworks.

3. Increase organizational efficiency: Further improvement of programmatic and operational performance at the country level requires UNFPA to strengthen its presence and support for countries at the regional level.

4. Adjust to an evolving aid environment, which focuses on national ownership, capacity-building and delivery.

5. Better position UNFPA so that the goals and targets of the ICPD Programme of Action are advanced and achieved, especially at the country level.

6. Improve linkages between programming, technical assistance, policy work and monitoring.

In assessing regionalization, UNFPA is focusing on four strategic factors:

(a) Organizational effectiveness;
(b) Cost;
(c) Consistency with the United Nations reform;
(d) Impact on the visibility and profile of the organization.

Alternative regionalization models are currently being developed with support from external consultants. They will be costed to provide various options from which to choose, with a time horizon of two to three years for full implementation. This exercise will require close

scrutiny by United Nations Development Group partners and consultation with the Executive Board before arriving at a final conclusion.

Furthermore, as regionalization will have staff implications, UNFPA has already initiated consultations with the UNDP/UNFPA/UNOPS Staff Council. These consultations will continue throughout the entire exercise.

Subject to the progress made and the final outcome and review of various options, UNFPA will inform the Executive Board of additional funds required to implement the regionalization. If the outcome of this process has a financial impact on core resources in 2007, UNFPA will present a revised budget to the Executive Board, through the ACABQ, in September 2006.

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Annual Financial Review, 2004*

Summary

From 2003 to 2004, total income to UNFPA increased by $108.2 million or 27.2 per cent to $506.1 million. UNFPA resources surpassed the $500-million level for the first time in the Fund's history, including $331.6 million in regular resources, the highest total ever, and the first time since 1996 that regular resources passed the $300 million mark. However, this positive result should be put into perspective. In 1995, regular resources peaked at $312.6 million, followed by a declining trend reaching $249.8 million in 1999. In the meantime, the demand for reproductive health services, including HIV/AIDS prevention has steadily continued to increase. In order to meet these urgent needs it is imperative that the Fund's regular income continues to grow beyond the $400 million level. Increased resources would enable UNFPA to expand its programmes to help countries attain the goals of the International Conference on Population and Development and the Millennium Declaration. UNFPA aims to continue focusing on increasing its regular resources and achieving greater stability and predictability in contributions to regular resources which are the foundation and bedrock of the Fund's operations.

Increase in regular resource income by $34.0 million or 11.8 per cent from 2003 to 2004 was due to larger contributions from nine major donors, as well as the continuing strength, relative to the US dollar, of the currencies of the Fund's major donors.

Total expenditure increased by $66.9 million or 17.4 per cent to $451.5 million in 2004. This was primarily due to the $66.1 million increase in programme expenditures, which correlates to the increase in resources.

The balance of unexpended regular resources carried forward from 2004 to 2005 totalled $25.0 million, representing 7.5 per cent of income for the year. Statutory reserves, operational and field accommodation, were replenished. The reserves and fund balances of other resources increased due to the one-time contributions for the thematic trust fund received in late December 2004.

UNFPA closed the year 2004 in robust financial health.

* The collection and analysis of data required to present the Executive Board with the most current information has delayed submission of the present document.

Contents

Page

Introduction 3

I. TOTAL RESOURCES 3

A. Income 3
B. Expenditure 3
C. Fund balances and reserves 5

II. REGULAR RESOURCES 5

A. Income 5
B. Programme expenditure 5
C. Biennial support budget 6
D. Implementation of the Enterprise Resource Planning system 7
E. Termination payments 7
F. Fund balances and reserves 7

III. OTHER RESOURCES 7

A. Income and expenditures. 7
B. Fund balances 8

IV. CASH AND INVESTMENTS 8

V. **RECOMMENDATIONS** 8

ANNEX (containing Tables 1 to 7) 9

Introduction

1. The annual financial review, 2004, provides summary information on UNFPA income and expenditure for the year and on assets, liabilities, and fund balances at 31 December 2004. This information is provided for activities funded by both regular and other resources. All figures are provisional subject to external audit.

2. The statements "Income and expenditures and fund balances for the year ended 31 December 2004" are provided in Table 1 for regular, other, and total resources and in Table 2 for other resources by category. The statement "Assets, liabilities and fund balances at 31 December 2004" is provided in Table 3 for regular, other, and total resources.

3. Changes have been made to the presentation of the financial information to facilitate their interpretation and to more accurately reflect UNFPA operations. Where appropriate, information provided in previous years has been re-classified for presentational purposes. Under expenditures, support costs, previously reported as programme support services, have been re-classified under programme activities. The comparatives have not been restated by region or category. Figures provided in all tables of this report may not add up to the totals due to rounding.

I. TOTAL RESOURCES

A. Income

4. Total income to UNFPA in 2004 was $506.1 million (in 2003 it was $397.9 million), comprising contribution income of $493.9 million (in 2003 it was $392.1 million), interest income of $5.9 million (in 2003 it was $4.5 million) and other income of $6.3 million (in 2003 it was $1.2 million).

5. Total contribution income for the last five years can be summarized as follows:

	2004 $m	2003 $m	2002 $m	2001 $m	2000 $m
Regular resources	322.5	288.5	250.1	258.3	256.6
Other resources	171.4	103.6	109.5	123.5	143.1
Total	493.9	392.1	359.6	381.8	399.7
Other resources as percentage of total resources	34.7%	26.4%	30.5%	32.3%	35.8%

6. Contributions to regular resources have for the most part increased steadily in the last five years.

B. Expenditure

7. Total expenditure in 2004 was $451.5 million (in 2003 it was $384.6 million).

8. Total expenditure for the last five years can be summarized as follows:

	2004 $m	2003 $m	2002 $m	2001 $m	2000 $m
Programme expenditure	374.3	308.1	346.9	323.3	220.2
Programme activities	354.9	294.2	329.4	305.5	202.6

	2004 $m	2003 $m	2002 $m	2001 $m	2000 $m
Technical Advisory Programme	19.4	13.9	17.5	17.8	17.6
Net biennial support budget	70.3	67.5	65.4	57.1	56.4
Other	6.9	9.1	1.4	3.0	5.1
Total expenditure	451.5	384.6	413.7	383.4	281.7

9. Programme activities expenditure for the last two years can be summarized by region as follows:

	2004		2003	
	$m	%	$m	%
Sub-Saharan Africa	104.5	29.5	92.7	32.2
Asia and the Pacific	87.8	24.8	81.7	28.4
Arab States and Europe	38.0	10.6	27.7	9.6
Latin America and the Caribbean	43.5	12.3	31.6	11.0
Interregional	43.9	12.4	36.6	12.7
Other trust funds / Procurement services / Junior Professional Officers programme	37.2	10.5	17.3	6.0
Subtotal	354.9	100.0	287.6	100.0
Programme support services	–		6.6	
Total programme activities expenditure	354.9		294.2	

10. Programme activities expenditure for the last two years can be summarized by UNFPA country category as follows:

	2004		2003	
Country Category	$m	%	$m	%
A Countries in most need of assistance to realize ICPD goals	156.5	44.1	142.4	49.5
B Countries which have made considerable progress towards achieving ICPD goals	60.9	17.2	47.7	16.6
C Countries that have demonstrated significant progress in achieving ICPD goals	19.2	5.4	14.4	5.0
T Countries with economies in transition	9.0	2.5	8.5	3.0
O Other countries	3.9	1.1	1.5	0.5
Total country projects	249.5	70.3	214.5	74.6
Regional projects	24.3	6.8	19.2	6.7
Interregional projects	43.9	12.4	36.6	12.7
Other trust funds / Procurement services / Junior Professional Officers programme	37.2	10.5	17.3	6.0
Subtotal	354.9	100.0	287.6	100.0
Programme support services	–		6.6	
Total programme activities expenditure	354.9	100.0	294.2	100.0

C. Fund balances and reserves

11. Reserves and fund balances at 31 December 2004 totalled $243.6 million (in 2003 it was $191.4 million).

12. Reserves and fund balances for the last five years can be summarized as follows:

	2004 $m	2003 $m	2002 $m	2001 $m	2000 $m
Programmable fund balances	174.2	128.8	129.6	177.5	164.7
Operational reserve	64.5	57.7	50.0	51.7	52.0
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0
Total	243.6	191.4	184.6	234.2	221.7

II. REGULAR RESOURCES

A. Income

13. Contribution income for the year was $322.5 million (in 2003 it was $288.5 million). The increase by $34.0 million or 11.8 per cent is due the continuing strength, relative to the US dollar, of the currencies of the Fund's major donors.

14. At 31 December 2004, a provision of $0.1 million (in 2003 it was $0.1 million) was made in respect of contributions receivable for which collection is considered doubtful.

15. Higher cash and investment balance throughout the period gave rise to interest income for the year of $3.5 million (in 2003 it was $2.6 million). Other income totalled $5.6 million for the year (in 2003 it was $1.2 million).

16. Table 4 provides a summary of contributions in excess of $1.0 million.

B. Programme expenditure

17. Actual programme expenditure for the year, which includes the direct and indirect costs of programme activities and expenditures in respect of the Technical Advisory Programme (TAP) totalled $241.4 million (in 2003 it was $195.3 million).

18. Table 5 provides further analysis of programme activities by recipient country and region.

19. The increase in programme expenditures for 2003 and 2004 was directly related to the increase in income.

20. Programme activities expenditure by implementing agency can be summarized as follows:

	2004		2003	
	$m	%	$m	%
UNFPA	110.5	49.8	87.8	49.8
Governments	77.9	35.1	56.2	31.9

	2004		2003	
	$m	%	$m	%
Intergovernmental institutions and NGOs	26.4	11.9	26.5	15.0
United Nations agencies	7.2	3.2	5.9	3.3
Sub-total	221.9	100.0	176.4	100.0
Programme support services	–		5.0	
Total programme activities expenditure	221.9		181.4	

C. Biennial support budget

21. The revised gross and net biennial support budget (BSB) appropriations for the biennium ending 31 December 2005 were $169.6 million and $155.0 million, respectively.

22. Actual BSB activity for the year can be summarized as follows:

	2004	2003
	$m	$m
Gross BSB expenditures	81.0	76.9
Credits to BSB	(10.7)	(9.4)
Net BSB expenditures	70.3	67.5
Total expenditure	318.6	270.8
Net BSB as percentage of total expenditure	22.1%	24.9%

23. Actual BSB expenditures can be summarized as follows:

	2004	2003
	$m	$m
Posts	58.5	55.0
Other staff costs	0.1	0.6
Consultants	2.2*	0.9
Travel	1.4	1.0
Operating expenses	11.9	13.9
Furniture and equipment	1.3	1.9
Reimbursement to United Nations agencies	5.6**	3.6
Gross total	81.0	76.9
Credits to BSB	(10.7)	(9.4)
Net BSB expenditures	70.3	67.5

* Includes $1.1 million in charges categorized under "operating expenses" in the framework of legacy systems.
** Includes production costs of the Enterprise Resource Planning (ERP) system.

24. Net BSB appropriations for the 2004-2005 biennium were 45.4 per cent utilized as of 31 December, 2004. It is envisaged that the remaining balance of net appropriations of $84.7 million or 54.6 per cent will be fully spent in the second year of the biennium ending 31 December 2005.

D. Implementation of the Enterprise Resource Planning system

25. The total development cost for the Enterprise Resource Planning (ERP) system approved by the Executive Board is $13.8 million. Expenditures of $4.9 million were incurred in the year ended 31 December 2004 (in 2003 it was $6.0 million). Cumulative expenditures since inception total $12.2 million. Implementation was ongoing at 31 December 2004.

26. Once fully implemented, the ERP system will allow integration of financial, procurement, and human resource management and provide budget formulation modules both for programme purposes and for the biennial support budget, human resources functions at headquarters and in country offices for all types of staff, and other key performance management tools.

E. Termination payments

27. In the revised BSB 2002-2003, approved at the Second regular session 2002, the Executive Board authorized the Executive Director to expend $2.0 million to provide termination payments to the incumbents of posts not included in the country office typology developed and implemented during the UNFPA transition process. No expenditure against this appropriation was incurred in the year ended 31 December 2004 (in 2003 it was $1.8 million).

F. Fund balances and reserves

28. The balance of programmable funds at 1 January 2004 was $20.0 million (in 2003 it was $6.6 million). The net excess of income over expenditure for the year was $12.9 million (in 2003 it was $21.7 million) and, together with other reserve movements, increased the balance of programmable funds to $25.0 million at 31 December 2004, compared to $20.0 million in 2003.

29. At 31 December 2004, the operational reserve was increased to $64.5 million (in 2003 it was $57.7 million).

III. OTHER RESOURCES

A. Income and Expenditure

30. Total income to other resources during the year was $174.5 million (in 2003 it was $105.6 million) comprising contributions of $171.4 million (in 2003 it was $103.6 million) and other income including interest of $3.1 million (in 2003 it was $2.0 million). Other resources include co-financing (trust funds, thematic trust fund, cost-sharing and other trust funds), Junior Professional Officers programme and procurement services.

31. Activities financed by co-financing funds can be summarized as follows:

	Trust Funds $m	Thematic Trust Fund $m	Cost-sharing $m	Other Trust Funds $m	2004 Total $m	2003 Total $m
Fund balance at 1 January	70.9	0.0	23.6	6.6	101.1	100.3
Contributions	55.9	38.6	36.6	0.4	131.5	89.9
Programme activities	(62.7)	0.0	(33.0)	0.7	(95.0)	(84.6)
Other income, expenditure, and adjustments	1.9	0.1	-	0.2	2.2	(4.5)
Fund balance at 31 December	66.0	38.7	27.2	7.9	139.8	101.1

B. Fund balances

32. The excess of income over expenditure for the year of $41.7 million (in 2003 it was a deficit of $8.3 million), together with refunds to donors of $0.8 million (in 2003 it was $4.1 million) and a net transfer within UNFPA resources of $0.5 million (in 2003 it was $1.9 million), resulted in an increase in other resources fund balances from $108.7 million in 2003 to $149.1 million in 2004.

IV. CASH AND INVESTMENTS

33. At 31 December 2004, investments held by UNFPA totalled $160.0 million under regular resources, compared to $109.3 million in 2003, and $201.0 million under other resources, compared to $135.1 million in 2003. Cash held under regular resources totalled $3.0 million (in 2003 it was $9.3 million). There was no cash held under other resources for 2004 (in 2003 it was $11.5 million). The market value of total investments held at 31 December 2004 was $360.3 million.

V. RECOMMENDATIONS

34. The Executive Board may wish to: (a) take note of the present report (DP/FPA/2005/15); (b) recognize the significance of increasing and achieving stability and predictability in contributions to regular resources; and (c) recognize that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation.

ANNEX

Table 1	Income and expenditures and fund balances for the year ended 31 December 2004
Table 2	Income and expenditures and fund balances for the year ended 31 December 2004 – Other resources
Table 3	Assets, liabilities and fund balances for the year ended 31 December 2004
Table 4	Regular resources – Contributions in excess of $1.0 million
Table 5	Programme activities expenditure by recipient country and region
Table 6	Regular resources – Analysis of biennial support budget (1995-2004)
Table 7	Regular resources – Movements in reserves and fund balances (1995-2004)

Table 1
Income and expenditures and fund balances for the year ended 31 December 2004

	Regular resources		Other resources		Total resources	
	2004 $million	2003 $million	2004 $million	2003 $million	2004 $million	2003 $million
INCOME						
Contributions [a]	322.5	288.5	171.4	103.6	493.9	392.2
Interest income	3.5	2.6	2.4	1.9	5.9	4.5
Other income	5.6	1.2	0.7	-	6.4	1.2
Total Income	**331.6**	**292.3**	**174.5**	**105.6**	**506.1**	**397.9**
EXPENDITURE						
Programme activities [b]	221.9	181.4	132.9	112.8	354.9	294.2
Technical Advisory Programme	19.4	13.9	-	-	19.4	13.9
Programme expenditure	241.4	195.3	132.9	112.8	374.3	308.1
Net biennial support budget expenditures [c]	70.3	67.5	-	-	70.3	67.5
Implementation of ERP	4.9	6.0	-	-	4.9	6.0
Termination payments	-	1.8	-	-	-	1.8
Other expenditure	2.0	0.3	-	0.9	2.0	1.3
Total expenditure	**318.6**	**270.8**	**132.9**	**113.8**	**451.5**	**384.6**
Excess / (Deficit) of income over expenditure	**13.0**	**21.5**	**41.6**	**(8.2)**	**54.6**	**13.3**
Provision for doubtful collection of receivables	0.1	0.1	-	-	0.1	0.1
Prior period adjustments	0.0	(0.3)	(0.1)	0.1	(0.1)	(0.3)
Net Excess / (Deficit) of income over expenditure	**12.9**	**21.7**	**41.7**	**(8.3)**	**54.6**	**13.5**
Fund balances at 1 January	20.0	6.6	108.7	123.0	128.8	129.6
Transfers within reserves	(7.8)	(9.4)	-	-	(7.8)	(9.4)
Refunds to donors	-	-	(0.8)	(4.1)	(0.8)	(4.1)
Transfers within UNFPA resources	(0.1)	1.1	(0.5)	(1.9)	(0.6)	(0.8)
Fund balances at 31 December [d]	**25.0**	**20.0**	**149.1**	**108.7**	**174.2**	**128.7**

[a] see Table 4 for further analysis of contributions in excess of $1.0 million
[b] see Table 5 for analysis of programme activities by recipient country and region
[c] see Table 6 for analysis of biennial support budget
[d] see Table 7 for analysis of reserves and fund balances

Table 2

Income and expenditures and fund balances for the year ended 31 December 2004 - Other resources

	Co-financing		Junior Professional Officers programme		Procurement Services		Total Other resources	
	2004 $million	2003 $million	2004 $million	2003 $million	2004 $million	2003 $million	2004 $million	2003 $million
INCOME								
Contributions	131.5	89.9	1.4	0.7	38.5	13.1	171.4	103.6
Interest income	2.1	1.6	-	-	0.3	0.3	2.4	1.9
Other income	0.7	-	-	-	-	-	0.7	-
Total income	**134.3**	**91.6**	**1.4**	**0.7**	**38.9**	**13.4**	**174.5**	**105.6**
EXPENDITURE								
Programme activities	95.0	84.6	1.1	0.9	36.9	27.4	132.9	112.8
Technical Advisory Programme	-	-	-	-	-	-	-	-
Programme expenditure	95.0	84.6	1.1	0.9	36.9	27.4	132.9	112.8
Other expenditure	-	0.8	-	-	-	0.1	-	0.9
Total expenditure	**95.0**	**85.4**	**1.1**	**0.9**	**36.9**	**27.5**	**132.9**	**113.8**
(Deficit) / Excess of income over expenditure	**39.3**	**6.2**	**0.3**	**(0.2)**	**2.0**	**(14.2)**	**41.6**	**(8.2)**
Prior period adjustments	(0.1)	-	-	-	-	-	(0.1)	-
Net Excess / (Deficit) of income over expenditure	**39.4**	**6.2**	**0.3**	**(0.2)**	**2.0**	**(14.2)**	**41.7**	**(8.2)**
Fund balances at 1 January	101.1	100.3	0.1	0.2	7.5	22.5	108.7	123.0
Refunds to donors	(0.6)	(4.1)	-	-	(0.2)	-	(0.8)	(4.1)
Transfers within UNFPA resources								
- to Regular resources	(0.1)	(1.1)	-	-	(0.6)	(0.8)	(0.7)	(1.9)
- from Regular resources	0.2	-	-	-	-	-	0.2	-
- to Other resources	(0.2)	(0.5)	-	-	-	-	(0.2)	(0.5)
- from Other resources	-	0.4	-	0.1	0.2	-	0.2	0.5
Fund balance at 31 December	**139.8**	**101.1**	**0.4**	**0.1**	**8.9**	**7.5**	**149.1**	**108.7**

Table 3
Assets, liabilities and fund balances for the year ended 31 December 2004

	Regular resources		Other resources		Total resources	
	2004 $million	2003 $million	2004 $million	2003 $million	2004 $million	2003 $million
ASSETS						
Cash	3.0	9.3	-	11.5	3.0	20.8
Investments	160.0	109.3	201.0	135.1	361.0	244.3
Total cash and investments	**163.0**	**118.5**	**201.0**	**146.6**	**363.9**	**265.1**
Accounts receivable and deferred charges						
Contributions receivable	1.0	1.2	0.2	-	1.2	1.2
Provision for doubtful collection of contributions receivable	(0.1)	(0.1)	-	-	(0.1)	(0.1)
Other	4.6	5.1	0.2	0.5	4.7	5.6
Other assets	-	10.4	-	3.5	-	14.0
TOTAL ASSETS	**168.5**	**135.2**	**201.3**	**150.7**	**369.8**	**285.8**
LIABILITIES						
Contributions received in advance	0.1	-	-	-	0.1	-
Unliquidated obligations	26.9	33.9	39.3	40.0	66.3	73.9
Accounts payable						
Due to UNDP	33.1	7.1	-	-	33.1	7.1
Other	10.5	7.1	9.8	1.7	20.2	8.8
Other liabilities	3.4	4.4	3.1	0.3	6.5	4.7
TOTAL LIABILITIES	**74.0**	**52.5**	**52.2**	**42.0**	**126.2**	**94.5**
Reserves and fund balances						
Operational reserve	64.5	57.7	-	-	64.5	57.7
Reserve for field accommodation	5.0	5.0	-	-	5.0	5.0
Programmable fund balances	25.0	20.0	149.1	108.7	174.2	128.8
TOTAL RESERVES AND FUND BALANCES	**94.5**	**82.7**	**149.1**	**108.7**	**243.6**	**191.4**
TOTAL LIABILITIES AND RESERVES AND FUND BALANCES	**168.5**	**135.2**	**201.3**	**150.7**	**369.8**	**285.8**

Table 4
Regular resources - Contributions in excess of $1.0 million

	2004			2005			Variance		
							Total	Due to exchange gain (loss)	Due to increase / (decrease) in contribution
Donor	Currency	Local	$	Currency	Local	$	$	$	$
Netherlands	Euro	58,538,000	72,205,490	Euro	58,538,000	67,581,498	4,623,992	4,623,992	-
Japan	US$	39,517,000	39,517,000	US$	39,517,000	39,517,000	-	-	-
United Kingdom	£	20,000,000	36,789,072	£	18,000,000	30,221,465	6,567,607	3,209,666	3,357,941
Sweden	Skr	270,000,000	35,941,524	Skr	205,000,000	23,998,702	11,942,822	4,333,477	7,609,345
Norway	Nkr	230,000,000	33,177,749	Nkr	230,000,000	32,951,289	226,460	226,460	-
Denmark	DKr	180,000,000	29,588,148	DKr	170,000,000	25,395,764	4,192,384	2,698,516	1,493,868
Germany	Euro	14,509,153	17,704,076	Euro	14,316,000	16,037,871	1,666,205	1,449,820	216,385
Finland	Euro	13,450,000	15,936,019	Euro	12,950,470	13,940,226	1,995,793	1,458,086	537,707
Switzerland	SWF	12,350,000	9,945,614	SWF	12,500,000	9,259,259	686,355	797,466	(111,111)
Canada	C$	13,100,000	9,632,353	C$	13,100,000	9,027,355	604,998	604,998	-
Belgium	Euro	3,000,000	3,816,794	Euro	2,974,723	4,177,877	(361,083)	(396,584)	35,501
Ireland	Euro	2,539,000	3,157,960	Euro	2,539,000	2,727,175	430,785	430,785	-
Italy	Euro	2,300,000	2,818,627	Euro	2,300,000	2,628,571	190,056	190,056	-
New Zealand	US$	1,877,840	1,877,840	US$	1,003,320	1,003,320	874,520	-	874,520
Australia	A$	2,300,000	1,734,540	A$	2,230,000	1,376,543	357,997	314,787	43,210
France	Euro	1,220,000	1,492,762	Euro	1,220,000	1,436,985	55,777	55,777	-
Luxembourg	Euro	920,000	1,121,952	Euro	727,300	782,885	339,067	131,640	207,427
Other Donors	[redacted]	[redacted]	6,063,516	[redacted]	[redacted]	6,465,886	(402,370)	-	(402,370)
Total Contributions	[redacted]	[redacted]	322,521,036	[redacted]	[redacted]	288,529,671	33,991,365	20,128,943	13,862,423

Table 5
Programme activities expenditure by recipient country and region

	Country category	Regular resources 2004 $million	Regular resources 2003 $million	Other resources 2004 $million	Other resources 2003 $million	Total resources 2004 $million	Total resources 2003 $million
Sub-Saharan Africa							
Angola	A	2.0	2.0	0.1	-	2.1	2.0
Benin	A	1.9	1.4	0.4	0.3	2.3	1.7
Burkina Faso	A	1.8	1.4	0.9	0.3	2.7	1.7
Burundi	A	1.0	0.9	0.6	0.3	1.6	1.2
Cameroon	A	2.7	2.2	-	0.2	2.7	2.4
Cape Verde	A	0.5	0.4	0.1	0.1	0.6	0.5
Central African Republic	A	1.6	1.0	0.2	1.2	1.8	2.2
Chad	A	2.3	1.9	0.1	-	2.4	1.9
Comoros	A	0.3	0.4	0.1	0.5	0.4	0.9
Congo	A	0.9	0.7	-	-	0.9	0.7
Côte d'Ivoire	A	1.0	0.6	0.4	0.4	1.4	1.0
Democratic Republic of the Congo	A	4.8	3.2	-	-	4.8	3.2
Equatorial Guinea	A	0.9	0.4	0.4	0.1	1.3	0.5
Eritrea	A	1.0	1.1	0.8	0.5	1.8	1.6
Ethiopia	A	3.7	2.9	1.6	1.5	5.3	4.4
Gambia	A	0.7	0.5	-	-	0.7	0.5
Ghana	A	2.3	2.8	1.9	1.2	4.2	4.0
Guinea	A	1.9	1.0	-	-	1.9	1.0
Guinea-Bissau	A	0.4	0.3	0.7	0.1	1.1	0.4
Kenya	A	2.7	2.2	-	-	2.7	2.2
Lesotho	A	0.3	0.3	0.1	0.1	0.4	0.4
Liberia	A	0.9	0.6	-	-	0.9	0.6
Madagascar	A	2.0	2.0	-	0.2	2.0	2.2
Malawi	A	2.0	1.4	1.9	1.7	3.9	3.1
Mali	A	2.1	1.7	0.2	0.2	2.3	1.9
Mauritania	A	1.5	1.0	0.5	0.4	2.0	1.4
Mozambique	A	3.8	2.3	5.1	6.7	8.9	9.0
Niger	A	2.2	2.0	0.9	1.1	3.1	3.1
Nigeria	A	5.6	3.7	0.7	2.9	6.3	6.6
Rwanda	A	0.8	1.0	1.3	0.9	2.1	1.9
Sao Tome & Principe	A	0.3	0.3	-	-	0.3	0.3
Senegal	A	1.9	1.5	0.2	0.2	2.1	1.7
Sierra Leone	A	1.8	1.4	-	-	1.8	1.4
Tanzania, United Republic of	A	3.1	1.8	2.8	2.6	5.9	4.4
Togo	A	1.3	1.1	-	-	1.3	1.1
Uganda	A	3.8	4.2	1.5	1.9	5.3	6.1
Zambia	A	1.5	1.5	-	-	1.5	1.5
Zimbabwe	A	1.3	1.1	-	-	1.3	1.1
Total Category A Countries		70.6	56.2	23.5	25.6	94.1	81.8
Botswana	B	0.7	0.4	0.5	1.2	1.2	1.6
Gabon	B	0.2	0.2	-	-	0.2	0.2
Namibia	B	0.9	0.7	0.2	0.1	1.1	0.8
South Africa	B	0.3	0.5	0.1	0.1	0.4	0.6
Swaziland	B	0.5	0.3	0.1	0.1	0.6	0.4
Total Category B Countries		2.6	2.1	0.9	1.5	3.5	3.6
Mauritius	C	0.1	0.1	-	-	0.1	0.1
Total country projects		73.3	58.2	24.3	27.1	97.7	85.5
Regional projects		4.8	5.3	2.0	1.9	6.8	7.2
Total programme activities expenditure		78.1	63.5	26.3	29.0	104.5	92.7

Table 5 (cont'd)
Programme activities expenditure by recipient country and region

	Country category	Regular resources 2004 $million	Regular resources 2003 $million	Other resources 2004 $million	Other resources 2003 $million	Total resources 2004 $million	Total resources 2003 $million
Asia and the Pacific							
Afghanistan	A	1.4	2.4	1.9	3.4	3.3	5.8
Bangladesh	A	6.3	5.1	0.5	16.4	6.8	21.5
Bhutan	A	1.1	0.9	-	-	1.1	0.9
Cambodia	A	2.7	3.8	0.1	-	2.8	3.8
India	A	11.2	6.7	0.7	0.1	11.9	6.8
Lao People's Democratic Republic	A	1.2	1.2	-	-	1.2	1.2
Maldives	A	0.5	0.3	-	-	0.5	0.3
Myanmar	A	3.6	1.6	0.4	0.1	4.0	1.7
Nepal	A	2.7	1.7	3.0	1.1	5.7	2.8
Pakistan	A	5.0	4.7	0.1	0.2	5.1	4.9
Papua New Guinea	A	0.8	0.4	-	-	0.8	0.4
Timor-Leste	A	3.1	1.2	0.1	-	3.2	1.2
Total Category A Countries		39.6	30.0	6.8	21.3	46.4	51.3
Indonesia	B	3.3	3.2	2.0	1.2	5.3	4.4
Mongolia	B	1.0	1.1	-	0.4	1.0	1.5
Philippines	B	3.6	2.9	0.9	0.8	4.5	3.7
Thailand	B	0.9	0.6	-	-	0.9	0.6
Viet Nam	B	5.0	4.5	2.7	0.8	7.7	5.3
Total Category B Countries		13.8	12.3	5.6	3.2	19.4	15.5
China	C	4.6	4.7	0.2	0.2	4.8	4.9
Democratic People's Republic of Korea	C	0.7	0.6	0.3	-	1.0	0.6
Iran, Islamic Republic of	C	2.1	2.3	-	-	2.1	2.3
Malaysia	C	0.2	0.2	0.2	-	0.4	0.2
Pacific Multi islands	C	1.2	-	0.3	1.5	1.5	1.5
Sri Lanka	C	1.0	0.7	-	(0.8)	1.0	(0.1)
Total Category C Countries		9.8	8.5	1.0	0.9	10.8	9.4
Total country projects		63.3	50.9	13.2	25.4	76.5	76.2
Regional projects		2.6	2.4	8.7	3.1	11.3	5.5
Total programme activities expenditure		65.9	53.3	21.9	28.5	87.8	81.7

Table 5 (cont'd)

Programme activities expenditure by recipient country and region

	Country category	Regular resources 2004 $million	Regular resources 2003 $million	Other resources 2004 $million	Other resources 2003 $million	Total resources 2004 $million	Total resources 2003 $million
Arab States and Europe							
Djibouti	A	0.3	0.3	-	-	0.3	0.3
Occupied Palestinian Territory	A	1.2	0.7	0.6	0.8	1.8	1.5
Somalia	A	0.4	0.4	-	0.1	0.4	0.5
Sudan	A	3.9	1.7	0.1	-	4.0	1.7
Yemen	A	2.1	1.8	2.0	0.4	4.1	2.2
Total Category A Countries		7.9	4.9	2.7	1.3	10.6	6.2
						-	-
Algeria	B	0.6	0.8	-	-	0.6	0.8
Egypt	B	2.4	1.8	-	0.1	2.4	1.9
Iraq	B	1.0	0.4	2.8	-	3.8	0.4
Morocco	B	2.5	1.8	0.1	0.3	2.6	2.1
Syrian Arab Republic	B	2.0	1.2	0.4	0.3	2.4	1.5
Total Category B Countries		8.5	6.0	3.3	0.7	11.8	6.7
Jordan	C	0.5	0.3	0.2	-	0.7	0.3
Lebanon	C	0.2	0.2	0.6	0.3	0.8	0.5
Tunisia	C	0.5	0.4	0.3	0.1	0.8	0.5
Turkey	C	1.1	0.9	0.1	-	1.2	0.9
Total Category C Countries		2.3	1.8	1.2	0.4	3.5	2.2
Albania	T	0.3	0.3	-	-	0.3	0.3
Armenia	T	0.6	0.4	-	-	0.6	0.4
Azerbaijan	T	0.5	0.5	-	0.1	0.5	0.6
Belarus	T	0.3	0.2	-	-	0.3	0.2
Bosnia & Herzegovina	T	0.2	0.3	-	-	0.2	0.3
Bulgaria	T	0.3	0.2	-	-	0.3	0.2
Georgia	T	0.5	0.4	-	-	0.5	0.4
Kazakhstan	T	0.6	0.5	-	-	0.6	0.5
Kosovo	T	0.2	0.2	0.7	0.8	0.9	1.0
Kyrgyzstan	T	0.5	0.4	0.2	0.2	0.7	0.6
Latvia	T	0.1	0.1	-	-	0.1	0.1
Lithuania	T	0.1	0.1	-	-	0.1	0.1
Moldova, Republic of	T	0.2	0.2	-	-	0.2	0.2
Poland	T	0.1	0.1	-	-	0.1	0.1
Romania	T	0.5	0.5	0.1	-	0.6	0.5
Russian Federation	T	0.7	0.5	0.1	0.2	0.8	0.7
Tajikistan	T	0.6	0.7	-	-	0.6	0.7
Turkmenistan	T	0.5	0.5	-	-	0.5	0.5
Ukraine	T	0.4	0.3	0.1	0.2	0.5	0.5
Uzbekistan	T	0.7	0.6	-	-	0.7	0.6
Total Category T Countries		7.9	7.0	1.2	1.5	9.1	8.5
Total country projects		26.5	19.8	8.4	3.9	34.9	23.6
Regional projects		2.2	3.2	0.9	0.9	3.1	4.1
Total programme activities expenditure		28.7	23.0	9.3	4.8	38.0	27.7

Table 5 (cont'd)
Programme activities expenditure by recipient country and region

	Country Category	Regular resources 2004 $million	Regular resources 2003 $million	Other resources 2004 $million	Other resources 2003 $million	Total resources 2004 $million	Total resources 2003 $million
Latin America and the Caribbean							
Haiti	A	1.8	-	0.5	1.4	2.3	1.4
Honduras	A	1.2	1.2	2.0	0.5	3.2	1.7
Total Category A Countries		3.0	1.2	2.5	1.9	5.5	3.1
Bolivia	B	1.3	1.0	1.3	1.1	2.6	2.1
Ecuador	B	1.1	0.8	-	0.5	1.1	1.3
El Salvador	B	0.6	0.6	0.4	0.2	1.0	0.8
Guatemala	B	0.6	0.5	3.9	9.8	4.5	10.3
Mexico	B	1.1	0.8	1.0	1.7	2.1	2.5
Nicaragua	B	1.4	0.7	2.1	1.4	3.5	2.1
Paraguay	B	1.0	0.6	-	-	1.0	0.6
Peru	B	1.5	1.1	7.8	0.4	9.3	1.5
Venezuela	B	1.0	0.7	-	-	1.0	0.7
Total Category B Countries		9.6	6.8	16.5	15.1	26.1	21.9
Chile	C	0.2	0.1	-	-	0.2	0.1
Colombia	C	0.8	0.3	1.1	0.2	1.9	0.5
Costa Rica	C	0.3	0.2	0.2	0.1	0.5	0.3
Cuba	C	0.9	0.6	-	(0.1)	0.9	0.5
Dominican Republic	C	0.8	0.5	-	0.1	0.8	0.6
Jamaica	C	-	0.1	-	-	-	0.1
Panama	C	0.6	0.4	-	-	0.6	0.4
Suriname	C	-	-	-	0.2	-	0.2
Total Category C Countries		3.6	2.2	1.3	0.5	4.9	2.7
Argentina	O	0.4	0.2	-	-	0.4	0.2
Brazil	O	0.6	0.4	0.3	0.3	0.9	0.7
Caribbean	O	1.0	0.4	1.3	-	2.3	0.4
Uruguay	O	0.3	0.2	-	-	0.3	0.2
Total Category O Countries		2.3	1.2	1.6	0.3	3.9	1.5
Total country projects		18.4	11.6	21.9	17.8	40.3	29.2
Regional projects		2.7	1.8	0.5	0.6	3.2	2.4
Total programme activities expenditure		21.1	13.4	22.4	18.4	43.5	31.6

Table 6
Regular resources - Analysis of biennial support budget (1995 - 2004)

Year	Regular resources		Net biennial support budget			Net biennial support budget as a percentage of		Management & administration as a percentage of	
	Total income $million	Total expenditure $million	Programme support $million	Management & administration $million	Total $million	Income %	Expenditure %	Income %	Expenditure %
1995	312.6	312.1	37.6	12.6	50.2	16.1%	16.1%	4.0%	4.0%
1996	308.8	300.1	39.5	13.3	52.8	17.1%	17.6%	4.3%	4.4%
1997	288.8	303.1	43.0	15.3	58.3	20.2%	19.2%	5.3%	5.0%
1998	275.1	299.8	43.7	11.1	54.8	19.9%	18.3%	4.0%	3.7%
1999	249.8	276.1	46.3	18.6	64.9	26.0%	23.5%	7.4%	6.7%
2000	264.0	211.0	47.2	9.2	56.4	21.4%	26.7%	3.5%	4.4%
2001	268.6	254.2	47.2	9.9	57.1	21.3%	22.5%	3.7%	3.9%
2002	260.1	292.9	50.8	14.6	65.4	25.1%	22.3%	5.6%	5.0%
2003	292.3	270.8	52.2	15.3	67.5	23.1%	24.9%	5.2%	5.7%
2004	331.6	318.6	53.9	16.4	70.3	21.2%	22.1%	4.9%	5.1%

Table 7
Regular resources - Movements in reserves and fund balances (1995 - 2004)

	1995 $million	1996 $million	1997 $million	1998 $million	1999 $million	2000 $million	2001 $million	2002 $million	2003 $million	2004 $million
Operational reserve										
Balance at 1 January	53.0	63.0	63.0	63.0	49.9	24.0	52.0	51.7	50.0	57.7
Transfer (to) / from Programmable Fund	10.0	-	-	(13.1)	(25.9)	28.0	(0.3)	(1.7)	7.7	6.8
Balance at 31 December	63.0	63.0	63.0	49.9	24.0	52.0	51.7	50.0	57.7	64.5
Programmable fund										
Balance at 1 January	33.1	23.5	27.1	11.1	-	-	25.2	39.9	6.6	20.0
Net excess / (Deficit) of income over expenditure	0.4	8.6	(14.3)	(24.2)	(26.7)	53.2	14.4	(33.6)	21.7	12.9
Transfer to / (from) other resources	-	(5.0)	(1.7)	-	0.8	-	-	(1.4)	(0.6)	(1.1)
Transfer (to) / from operational reserve	(10.0)	-	-	13.1	25.9	(28.0)	0.3	1.7	(7.7)	(6.8)
Balance at 31 December	23.5	27.1	11.1	-	-	25.2	39.9	6.6	20.0	25.0
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Fund balances at 31 December	91.5	95.1	79.1	54.9	29.0	82.2	96.6	61.6	82.7	94.5

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